?BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

%DATED: 09.11.2018

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

+Writ Petition(MD)Nos.16471 of 2013
to 16473 of 2013
and
M.P.(MD).Nos.1, 1 & 1 of 2013

#M/s. Thiagarajar Milla (P) Limited,
represented by its Executive Director,
Mr.K.Thiagarajan,
Kappalur,
Madurai.
... Petitioner in all W.Ps.
Vs.

$The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai.
... Respondent in all W.Ps.

Prayer: Writ Petitions are filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN Nos.33616230745/2007~08, 33616230745/2008~09 and 33616230745/2009~10 and quash the notice dated 13.09.2013 and 16.09.2013 issued therein.

!For Petitioner : Mr.R.D.Ganesan
^For Respondent : Mr.D.Muruganantham
Additional Government Pleader

:COMMON ORDER

These writ petitions have been filed challenging the assessment notices issued by the respondent seeking denial of ITC claim on purchase of goods on the ground that they were used for personal use. Three separate notices have been impugned in the present writ petitions.

2. The learned Additional Government Pleader has referred to the counter, wherein at paragraph ? 6, it has been averred that the said notices are only show cause notices though do not call for any explanation from the petitioner, the petitioner has rushed to this Court by filing these writ

petitions.

3. I see no point in keeping these writ petitions pending before this Court. The notices were issued calling upon the petitioner to pay the amount. Needless to state that there is a violation of principle of natural justice as no opportunity has been given to the petitioner to rebut the basis of the demand in the impugned notices. Ends of justice will be met, if the impugned notices are treated only as a show cause notices as to show cause as to why the amount mentioned in the impugned notices shall not be recovered from the petitioner and the petitioner is given an opportunity to file their detailed reply to the notices impugned in these writ petitions. Accordingly, the petitioner is directed to file a detailed reply to the respective notices, within a period of four weeks from the date of receipt of a copy of this order. The respondent shall thereafter pass a speaking order on merits, after affording an opportunity of personal hearing to the petitioner.

4. These writ petitions stand disposed of accordingly. No costs. Consequently, the connected Miscellaneous Petitions are closed.

To

The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai.